

## OKLAHOMA ACCOUNTANCY BOARD

### MINUTES OF REGULAR MEETING

May 15, 2026

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, May 15, 2026, at the Oklahoma Accountancy Board, 201 NW 63rd St, Ste. 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Mark Whitman, CPA, Chair  
Rusty Minnix, CPA, Secretary  
Bryan Storms, CPA, Member  
Rob Sellers, CPA, Member  
Jody Manning, Member  
Taylor Green, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator, Heather Grable, CPE Coordinator, Rebekah Flanagan, Chief Accountant, Travis Jacobs, Compliance Investigator, and Assistant Attorney General Madalynn Martin.

**Agenda Item #1a – Call to Order:** At approximately 10:00 AM, Chair Whitman called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:** A roll call was taken, and Chair Whitman declared a quorum.

**Agenda Item #1c – Announcement of Legal Meeting Notice:** Notice was posted in accordance with 25 O.S. §301 et al.

**Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5):** Vice Chair John Curzon was absent. The absence was declared unavoidable.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present: Dean Taylor from the OSA

**Agenda Item #3 – Public Comment Period:** Executive Director Plyushko advised the Board that she had not received any requests for public comment.

**Agenda Item #4 – Consent Agenda**

The Consent Agenda contained the following items: (1) Approve the minutes of the April 17, 2026, meeting of the Oklahoma Accountancy Board. (2) Take official notice of the unaudited OAB financial statements for the month ended March 31, 2026 (3) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting

Motion by Storms that the Board approve the items on the Consent Agenda. Second by Sellers.

A roll call vote was taken and recorded as follows:

Green AYE  
Manning AYE  
Storms AYE  
Whitman AYE  
Minnix AYE  
Sellers AYE

#### **Agenda Item #5 - Discussion and possible action on Administrative Actions and recommendations**

##### **ADMINISTRATIVE CONSENT ORDERS:**

##### **Case No. 2575 – Midwest Professionals, PLLC, CPA Firm**

This case was opened after Respondent reported performing attest engagements for several Oklahoma governmental entities before registering on the Governmental Auditor List. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$105, which must be paid within thirty days of the effective date of the order. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

##### **Case No. 2576 – Wilburta A. Willey, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 7 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$105, which must be paid within thirty days of the effective date of the order. In addition, Respondent has submitted 7 CPE hours to apply to the shortage. A proven violation of this ACO, the Act

or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case No. 2577 – Michael B. Roberson, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 1 hour short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2022-2024. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$105, which must be paid within thirty days of the effective date of the order. In addition, Respondent has submitted 1 ethics CPE hour to apply to the shortage. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case No. 2578 – Meier & Barrus, Inc., CPA Firm**

This case was opened after Respondent received two consecutive substandard peer reviews, thereby evidencing substandard work. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent agrees that each firm employee who supervises or reviews compilations will complete four hours of compilation-only CPE for calendar years 2026 and 2027. Respondent shall submit a list of said employees to the Board within thirty days of the effective date of the order and shall notify the Board of any changes to that list that take place before the end of calendar year 2027. In addition, Respondent is assessed costs and attorney fees in the amount of \$105, which must be paid within thirty days of the effective date of the order. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

Motion by Storms that the Board approve the administrative consent orders for Case Nos. 2575, 2576, 2577, 2578. Second by Green.

A roll call vote was taken and recorded as follows:  
Green AYE  
Manning AYE  
Storms AYE  
Whitman AYE  
Minnix AYE  
Sellers AYE

**FILES TO CLOSE:****File 3000 – Retired CPA**

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2021-2023. The registrant has retired; therefore, the Enforcement Committee recommends that the file be closed.

**File 3001 – CPA**

This enforcement file was opened due to a complaint alleging fraud by the registrant in intentionally inflating income on a tax return. The complainant failed to present any evidence of said fraud despite multiple requests by Board staff; therefore, the Enforcement Committee did not find a violation of the Act or Board's Rules. The Committee recommends that the file be closed.

**File 3051 – CPA**

This enforcement file was opened after the registrant failed to report the minimum required ethics CPE hours for compliance period 2022-2024. The registrant applied for and has been granted a reciprocal CPE exemption that covers this compliance period; therefore, the Enforcement Committee recommends that the file be closed.

**File 3077 – CPA**

This enforcement file was opened due to a complaint alleging substandard work on a tax return and failing to assist during an IRS examination of the return. The Board's assigned investigator found no violations of the Act or Board's Rules; therefore, the Enforcement Committee recommends that the file be closed.

**File 3091 – Firm**

This enforcement file was opened due to a complaint alleging various misconduct by the registrant firm, including failing to complete tax returns in a timely manner and deceptive billing practices. The Board's assigned investigator found no violations of the Act or Board's Rules; therefore, the Enforcement Committee recommends that the file be closed.

**File 3103 – CPA Firm**

This enforcement file was opened due to the registrant firm's late enrollment in a peer review program. The registrant presented evidence that it did attempt to enroll timely but

mistakenly sent the enrollment application to a wrong email address and then did not follow up until after the deadline has passed. The Enforcement Committee recommends that the file be closed with a private reprimand to the firm.

#### **File 3112 – CPA Firm**

This enforcement file was opened due to a complaint from a city employee alleging the registrant firm failed to file certain reports on behalf of the city in a timely manner. The mayor of the city contacted the Board to withdraw the complaint because it was submitted without proper authority. Therefore, the Enforcement Committee recommends that the file be closed.

#### **File 3118 – Former Candidate**

This enforcement file was opened due to a complaint alleging the individual lied to their employer about passing the CPA exam and took a bonus for the achievement. The individual admitted to the lie and has withdrawn their name as a candidate to sit for the exam; therefore, the Enforcement Committee recommends that the file be closed. However, should this individual reapply for candidacy, the file will be reopened.

#### **File 3119 – CPA**

This enforcement file was opened after the registrant failed to report the minimum compilation CPE for calendar year 2024. This matter was mistakenly referred to enforcement and had already been addressed by the CPE Coordinator; therefore, the Enforcement Committee recommends that the file be closed.

Motion by Sellers that the Board close the files for Case Nos.3000, 3001, 3051, 3077, 3091, 3103, 3112, 3118, 3119. Second by Green.

A roll call vote was taken and recorded as follows:

Green AYE  
Manning AYE  
Storms AYE  
Whitman AYE  
Minnix AYE  
Sellers AYE

#### **Agenda Item #6 - Discussion and possible action on OK Accountancy Board proposed budget for fiscal year 2027**

Chief Accountant Flanagan gave an overview of the major changes in the proposed FY27 budget. She outlined the major revenue changes resulted from the pathways legislation and the recoupment of credit card surcharge fees. The expenditure increases resulted from the planned implementation of a licensing system, increase in office rent, and decreases in postage, investigations, and professional services.

Motion by Manning that the Board approve the FY27 budget as presented. Second by Sellers.

A roll call vote was taken and recorded as follows:

Green AYE  
 Manning AYE  
 Storms AYE  
 Whitman AYE  
 Minnix AYE  
 Sellers AYE

**Agenda Item #7 - Discussion and possible action on fiscal year 2027 professional service contracts**

Executive Director Plyushko provided an overview of the proposed rates for the FY27 professional service contracts. She pointed out there were no rate increases for the individual contracts, but Ross Roye, CPA would be taking over for Janice Gray, CPA on the Peer Review Oversight Committee. The HBC contract will be increasing in FY27, but this is in line with the agreement approved several years prior.

Motion by Sellers that the Board adopt the comment letter as the official response of the Board to the AICPA Exposure Draft. Second by Curzon.

A roll call vote was taken and recorded as follows:

Green AYE  
 Manning AYE  
 Storms AYE  
 Whitman AYE  
 Curzon AYE  
 Minnix AYE  
 Sellers AYE

**Agenda Item #8 - Discussion and possible action on CPE Compliance Review (2022-2024)**

CPE Coordinator Heather Grable presented results of the CPE Compliance Review (2022-2024). She reported the results were in line with past years.

**Agenda Item #9 – Discussion and possible action on CPE Audit (2024), and CPE Exemption Audit (2024)**

Compliance Investigator Jacobs presented the results of the 2024 CPE Audit and the 2024 CPE Exemption Audit. The CPE audit showed a 92% pass rate with the remaining either failing, cancelling, entering retired status, or not audited due to pending enforcement action. The CPE Exemption Audit showed an 86% pass rate with 7 being referred to enforcement and entering the Return to Active Status process.

**Agenda Item #10 – Discussion and possible action on election of fiscal year 2027 OK Accountancy Board officers**

Chair Mark Whitman presented the proposed list of officers for fiscal year 2027.

Motion by Storms that the Board approve the officer selections as presented. Second by Green.

A roll call vote was taken and recorded as follows:

Green AYE  
Manning AYE  
Storms AYE  
Whitman AYE  
Minnix AYE  
Sellers AYE

**Agenda Item #11 – Discussion and possible action on adoption of the revised Oklahoma Accountancy Board Employee Manual**

Executive Director Plyushko presented the updated Employee Manual. The last update was in 2014 or 2016 which meant the manual was extremely out-of-date. All of the traditional information including FMLA, benefits, etc was updated or removed in favor of a statute or rule reference. Modernized the rules to reflex the flexible work environment of today. Executive Director Plyushko highlighted a few sections including the professional development policy, the flexible work arrangement policy, and the Extenuating Circumstance – Remote Work policy. It also requires advanced notice of annual and certain sick leave.

Motion by Storms that the Board approve the OAB Employee Manual as presented. Second by Green.

A roll call vote was taken and recorded as follows:

Green AYE  
 Manning AYE  
 Storms AYE  
 Whitman AYE  
 Minnix AYE  
 Sellers AYE

**Agenda Item #12 – Discussion and possible action on legislative and national updates**

- **Alternative Pathways/Mobility – Plyushko**
- **NASBA Committee Updates – Curzon, Minnix, Sellers & Plyushko**

Executive Director Plyushko outlined that she had reached out to candidates and accounting professors, informing them of the passage of HB4317. She also stated the Board rules passed out of the Senate on the last day of session.

**Agenda Item #13 – Discussion and possible action on report from the Executive Director**

- The Board was asked to speak at several engagements this last month including 4 school presentations, 3 ethics presentations, and one firm presentation. This included our first time presenting at the Government Auditing and Accounting Conference and CCK Strategies.
- The ceremony was very successful. While we did not break records with attendance, we had more than 200 attendees and the feedback was positive. We moved faculty and students to the end of the ceremony which went over well.
- HB4317, our pathways bill, was signed by the Governor last week. It will go into effect on November 1st. We are already reviewing our rules for any emergency changes and will be contacting our candidates and universities.
- Staff is in the final stages of formalizing a recommendation regarding a new licensing software.

**Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting:**

- Terry J Westemeir, CPA; Investigative Services; File No. 3077-\$3,800.00

**Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:**

- HBC CPAs and Advisors; FY25 Audit Progress Billing 2-\$8,900.00
- BEP One, LP; May 2026 Rent/Storage-\$5,502.73

**Agenda Item #14 - Discussion and possible action on report from the Chair**

Chair Whitman announced the next Board meeting is scheduled for June 12, 2026, at 10:00 AM at the Oklahoma Accountancy Board office.


**Agenda Item #15 - New business which could not have been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10).** There was no new business.

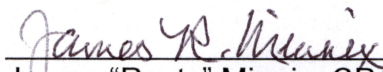
**Adjourn:**

There being no further business to come before the Board, Chair Whitman adjourned the meeting.

The meeting was adjourned at approximately 11:24 AM.

ATTEST:

 6/12/26  
 \_\_\_\_\_  
 Mark Whitman, CPA, Chair Date

 6/12/26  
 \_\_\_\_\_  
 James "Rusty" Minnix, CPA, Secretary Date

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY  
 SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive Director  
as of 05/14/2026**

**APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:**

Catherine Conley  
Emily Elizabeth Davis  
Mary Emma Griffin  
Grace Kittleman  
Devmi Kodippiliarachchi  
Mark Omokaro  
Jennifer Elaine Penrod  
Kyle Hayden Scott  
Dillon Stotts  
Tanner Thomas

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Dylan Hammond

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Josnaeli Flores Hernandez (Puerto Rico)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Christy Degiusti

15091

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

Out of State:

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

KEITH STINGLEY, CERTIFIED PUBLIC ACCOUNTANT, INC. P.C.

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:**

ELAINE WILLIAMS, CPA, PLLC  
GREEN COUNTRY CPA, PLLC  
VIRGINIA ANDERSON, CPA, PLLC

**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:**

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

**APPLICATION TO USE A TRADE NAME:****CERTIFICATES SURRENDERED BY  
REGISTRANTS:****Surrendering CPA Certificate Due to CPE Requirements:**

Nancy Barrington 6223 Issued July 22, 1982

**No Longer Practicing in Oklahoma:****No Longer Residing in Oklahoma:**

Krystle Walden 17909 Issued May 22, 2015

**Retired:****Other:**

Yelena Oldham 15001 Issued January 29, 2001  
Xixi Zhang 18787 Issued April 19, 2019

**CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:****CPAs:**

<b>Name</b>	<b>Cert No.</b>	<b>Issue Date</b>
Dale Allen Gibson	2359	7/27/1970
Mark Weinstein	4352	1/23/1978
Gregory C. Foland	6261	7/22/1982
Dick Charles Albro	7510	7/26/1984
David W. Roe	7713	7/26/1984
Daryl Eugene Buck	7880	1/31/1985
Sandra Burcham Young	7881	1/31/1985
Barbara J. Krone	7982	1/31/1985
Robert C. Thompson	8088	1/31/1985
Steven John Rothaus	8338	7/26/1985
Sharla Dale Armstrong	8778	7/31/1986
Terri Spaan Stephens	8998	7/31/1986
Betsy Ryan Carr	9661	1/28/1988
Rickey Lynn McCormick	10003	7/28/1988
Connie Elwood	10670	1/25/1990
Janet Arms Brock	11387	7/25/1991
Stephen Anthony Poe	11619	1/30/1992
Theresa Ann Rothschild	12786	8/1/1994
Vivian Haberichter	14056	2/2/1998
John Sternweis	14751	1/31/2000
Donna M. Huff	15870	2/2/2004
Janis Ellen Smith	16260	10/4/2006
Naomi Dominique Eisenmenger	19283	10/15/2021

**PAs:**

<b>Name</b>	<b>Cert No.</b>	<b>Issue Date</b>
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**INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE**  
**WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:**

<b>Name</b>	<b>Cert No.</b>	<b>Revocation Date</b>
James L. Beaubien	2934	4/1/2026
Celia Jane Thompson	3831	4/1/2026
Herschel Edwin Berry	4407	4/1/2026
David R. Neaves	8619	4/1/2026
Steven James Williams	10089	4/1/2026
Karla K. Shackelford	10513	4/1/2026
Aaron Andrew Strong	16132	4/1/2026
Victor James Stillwell		

**RESCINDED REVOCATION:**

**DECEASED REGISTRANTS:**

**CPAs:**

<b>Name</b>	<b>Cert No.</b>	<b>Issue Date</b>
Paul Edward Clarke	7237	1/26/1984
Traci Michele Trasky	16423	2/22/2008

**PAs:**

<b>Name</b>	<b>Cert No.</b>	<b>Issue Date</b>
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**INACTIVE FIRMS:**

**CPA Partnerships:**

HORNE LLP

MCCULLEY & MCCULLEY, CERTIFIED PUBLIC ACCOUNTANTS

**CPA Corporations:**

**HOLDEN & ASSOCIATES, INC.**  
M. S. MOSER & COMPANY, CPA, P.C.  
SHANNON A. RAASCH, C.P.A., INC.

**CPA Limited Liability Companies:**

**CPA Limited Liability Partnerships:**